

This return can be filed electronically — **eFile & Pay**

online at www.iowa.gov/tax or by telephone at 800-514-8296

Questions?

idr@iowa.gov or 515-281-3114 or 800-367-3388

Iowa Withholding Quarterly Return Instructions

You must file even if no tax was withheld.

Due Date: Quarterly returns are due the last day of the month following the end of the quarter.

Line 1: Total Tax Withheld This Quarter – Enter the total tax withheld for the quarter. If no tax has been withheld, enter zero on this line, sign, and return this form.

Line 2: Less Monthly Deposits – Enter the amount of withholding tax deposited for the first two months of the quarter.

Line 3: Less Credits

Enter each total for New Jobs Credit, Supplemental Jobs Credit, Accelerated Career Education Credit, and Targeted Jobs Credit for the quarter.

Line 4: Balance Due – Subtract line 2 and line 3 from line 1.

Line 5: Penalty – If you owe penalty, compute the penalty on the amount on line 4 and enter on line 5.

Line 6: Interest – If you owe interest, compute the interest on the amount on line 4 and enter on line 6.

Line 7: Total Amount Due – Add lines 4, 5, and 6. Make check payable to TREASURER-STATE OF IOWA. Please write your permit number on the check.

Amended Returns: An amended return should be filed to correct an error on a prior quarter's return.

When you pay by check, you authorize the Department of Revenue to convert your check to a one-time electronic banking transaction.

Penalty for Failure to Timely File a Return: A penalty of 10% of the tax due will be added for failure to timely file a return if at least 90% of the correct amount of tax is not paid by the due date. The penalty can only be waived under limited circumstances.

Penalty for Failure to Timely Pay the Tax Due or

Penalty for Audit Deficiency: A penalty of 5% of the tax due will be added if the return is mailed timely but 90% of the correct amount of tax is not paid by the due date. The penalty can only be waived under limited circumstances.

If both penalties apply, only the 10% failure to file penalty is charged.

Interest: Interest accrues on unpaid tax from the due date of the return. Any fraction of a month is considered a whole month for the purposes of computing interest. Check our Web site for interest rates at www.iowa.gov/tax or call 1-800-367-3388 (Iowa) or 515-281-3114.

Signature of Withholding Agent: The person signing the return must be the individual responsible for actually withholding and remitting withholding taxes and can be held personally liable for unpaid taxes. The return must be signed and dated to be complete.

Mail To: Iowa Department of Revenue, PO Box 10411, Des Moines IA 50306-0411.

44095 (08/14/13)

DETACH HERE

IOWA WITHHOLDING TAX QUARTERLY RETURN 44-095 (08/07/13)

▲ Permit No.: _____ Period: _____ ▲

Name and Address: _____

Date Due: _____

1	Total Tax Withheld This Quarter	00
2	Less Monthly Deposits	00
3	Less Credits	
	a. NJC - New Jobs Credit	00
	b. SJC - Supplemental Jobs Credit	00
	c. ACE - Accelerated Career Education Credit	00
	d. TJC - Targeted Jobs Credit	00
3	Total Credits. Add lines a through d.	00
4	Balance Due. Subtract lines 2 and 3 from line 1.	00
5	Penalty	
6	Interest	
7	TOTAL AMOUNT DUE. Add lines 4, 5, and 6.	

Signature of Withholding Agent: _____ Date: _____

Daytime Phone Number: _____

